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**18.01.46 - RECOGNITION OF NEW MORTALITY TABLES FOR USE IN DETERMINING  
THE MINIMUM STANDARD OF VALUATION FOR ANNUITIES  
AND PURE ENDOWMENT CONTRACTS**

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**IDAPA 18  
TITLE 01  
Chapter 46**

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THE MINIMUM STANDARD OF VALUATION FOR ANNUITIES  
AND PURE ENDOWMENT CONTRACTS**

**000. LEGAL AUTHORITY.**

The statutory authority for this rule is Title 67, Chapter 52, Idaho Code, and Idaho Code, Section 41-612. (7-1-93)

**001. TITLE AND SCOPE.**

The purpose of this rule is to recognize new mortality tables, 1983 Table 'a' and 1983 GAM Table, for use in determining the minimum standard valuation for annuity and pure endowment contracts. (7-1-93)

**002. -- 003. (RESERVED).**

**004. DEFINITIONS.**

**01. 1983 Table 'a'.** As used in this rule "1983 Table 'a'" means that mortality table developed by the Society of Actuaries Committee to Recommend a New Mortality Basis for Individual Annuity Valuation and adopted as a recognized mortality table for annuities in June 1982 by the National Association of Insurance Commissioners. (7-1-93)

**02. 1983 GAM Table.** As used in this rule "1983 GAM Table" means that mortality table developed by the Society of Actuaries Committee on Annuities and adopted as a recognized mortality table for annuities in December 1983 by the National Association of Insurance Commissioners. (7-1-93)

**005. -- 010. (RESERVED).**

**011. INDIVIDUAL ANNUITY OR PURE ENDOWMENT CONTRACTS.**

**01. Individual Annuity Mortality Table.** The 1983 Table 'a' is recognized and approved as an individual annuity mortality table for valuation and, at the option of the company, may be used for purposes of determining the minimum standard of valuation for any individual annuity or pure endowment contract issued on or after July 1, 1982. (7-1-93)

**02. Minimum Standard For Valuation.** The 1983 Table 'a' is to be used for determining the minimum standard of valuation for any individual annuity or pure endowment contract issued on or after January 1, 1987. (7-1-93)

**012. GROUP ANNUITY OR PURE ENDOWMENT CONTRACTS.**

**01. Group Annuity Mortality Tables.** The 1983 GAM Table and the 1983 Table 'a' are recognized and approved as group annuity mortality tables for valuation and, at the option of the company, either table may be used for purposes of valuation for any annuity or pure endowment purchased on or after July 1, 1982 under a group annuity or pure endowment contract. (7-1-93)

**02. Minimum Standard Of Valuation.** The 1983 GAM Table is to be used for determining the minimum standard of valuation for any annuity or pure endowment purchased on or after January 1, 1987 under a group annuity or pure endowment contract. (7-1-93)

**013. SEVERABILITY.**

If any provision of this rule or the application thereof to any person or circumstances is for any reason held to be invalid, the remainder of the rule and the application of such provision to other persons or circumstances shall not be affected thereby. (7-1-93)

**014. -- 999. (RESERVED).**

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